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INSTRUCTIONS

To Tax Collectors in reference to the return of Estimates of Tax in Kind in certain cases.

OFFICE OF COMMISSIONER OF TAXES,
RICHMOND, January 6, 1865.

1. In consideration of the necessity of the Government for the produce *in kind*, the Secretary of the Treasury has consented that in cases where persons have failed to deliver their tithes for the year 1863, in accordance with law, by reason of a "necessary and unavoidable default," they may be allowed to pay such tithes *nunc pro tunc*, out of the crop of 1864.

2. District Collectors are therefore directed that in cases where the tax payer is desirous to avail himself of the privilege extended, and shall show to the satisfaction of the Collector that the case is one coming within the terms of the Secretary of the Treasury, viz: "*a necessary and unavoidable default*," such Collector shall forthwith return the estimate of such tax payer to the Post Quartermaster of the District from whom he received it, taking the receipt of the Post Quartermaster in duplicate, as prescribed by instructions from the Assistant Quartermaster General in charge of the tax in kind.

3. In case the Post Quartermaster shall fail to collect the articles in kind, after the estimates have been returned to him under these regulations, the District Collectors are required to receive them back again, and to proceed forthwith to collect the money value and penalty.

4. District Collectors are directed specially to notify tax payers who may avail themselves of the privilege allowed by the second paragraph of these instructions, that unless they shall deliver the produce in kind within thirty days from the day on which the estimate is returned to the Post Quartermasters, they will forfeit any further indulgence, and the penalty will be strictly enforced.

THOMPSON ALLAN,
Commissioner of Taxes.

APPROVED:

G. A. TRENHOLM,
Secretary of the Treasury.

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